## IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

JEFFREY J. HENSON, and

JENNY HENSON, on behalf of
themselves and all those
similarly situated,

Plaintiffs,

v.

Civil No. 04-10514-NG
capacity as Massachusetts
Commissioner of Revenue,

capacity as Massachusetts
Commissioner of Revenue,
CHIEF ADMINISTRATIVE JUSTICE OF
THE MASSACHUSETTS TRIAL COURT,
UNITED STATES OF AMERICA, and
SHERYL PATE,

Defendants.

## UNITED STATES' MOTION TO DISMISS

The United States of America, pursuant to Rule 12(b)(1) and 12(b)(6) of the Federal Rules of Civil Procedure, moves to be dismissed from this action. The ground for this motion is that 26 U.S.C. \$6402(f) specifically bars the Plaintiffs' claims. A supporting memorandum of law is attached.

MICHAEL J. SULLIVAN United States Attorney

/s/ Stephen J. Turanchik

STEPHEN J. TURANCHIK
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6565
stephen.j.turanchik@usdoj.gov